

Explanation of variances – pro forma

Name of smaller authority: GREAT & LITTLE CARLTON PARISH COUNCIL
County area (local councils and EAST LINDSEY

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- New from 2025/26 onwards: variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	2,025	944				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	1,000	1,000	0	0.00%	NO		
3 Total Other Receipts	4,639	5,234	595	12.83%	NO		
4 Staff Costs	681	3,739	3,058	449.05%	YES		In 24/25 Clerk was only in post for two months; 25/26 was a full year
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	6,039	2,719	-3,320	54.98%	YES		In 24/25 a repair to a War Memorial cost £4620
7 Balances Carried Forward	944	720				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	944	720				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	3,260	3,260	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable